

ANALYSIS OF MICHIGAN PUBLIC SCHOOLS  
REVENUES AND EXPENDITURES

BULLETIN 1011

1995-96



# FOREWORD

This bulletin is prepared to provide financial and statistical information relating to the expenditures of Michigan Public Schools.

Caution should be exercised in using these data. Sound conclusions can be drawn from these data only when all facts concerning the school districts are known. A glossary of the terms used in the headings of the bulletin and other general and specific terms common to school financial data is included.

This Publication groups the 599 public schools by membership. The major emphasis of the bulletin is to provide a detailed analysis of revenues and expenditures by the major school district groupings and summary of the same details statewide. The analysis develops per pupil revenues and expenditures and percentages of various bases. A summary balance sheet of all local school districts and for each of the major groupings is also included.

A downloadable database version of this publication is available on the Michigan Department of Education's Website ([www.mde.state.mi.us](http://www.mde.state.mi.us)). The database is comprehensive; it includes the same detailed information printed in the Bulletin 1011 for each individual public school, as well as, for each membership grouping.

# Glossary of Terms

## GENERAL TERMS

**Fund** - A sum of money or other resources set aside for specific activities of a school district. The fund constitutes a complete accounting entity and all of the financial transactions for the particular fund are recorded therein.

**General Fund** - The fund used to record the operations of the district pertaining to education, except those specifically described under other funds.

**Building and Site Fund** - The fund designated for recording transactions in monies and other assets earmarked for use in acquiring new school sites, buildings and equipment, additions, and in major remodeling of or additions to facilities.

**Debt Retirement Fund** - A fund designated for recording transactions in monies and other assets earmarked for use in payment of principal and interest on long-term debt.

**School Service Fund** - The fund used to record the transactions pertaining to food services, community services, bookstore and interscholastic athletics. School Service Funds are subsidiary operations and obligations of the school district General Fund.

**Trust and Agency Fund** - The fund used to account for assets held by a school district as the trustee or agent for individuals or organizations.

## SPECIFIC TERMS

### Balance Sheet Accounts

**Assets** - Something of value which is currently available to the district to be used in meeting future costs of the education program.

**Liabilities** - Debts or other legal obligations arising from past transactions which are payable but not necessarily due immediately.

**Fund Balance** - The excess of assets of a fund over its liabilities and reserves available for meeting future school district program operations.

## **Revenues**

**Local** - Revenue received or to be received within the school district for operating the schools and available to the district in the amount produced. The major source of local revenue in most districts is the general property tax levy.

**Intermediate** - Revenue received or to be received from a political subdivision other than a school district, the state or federal government. Note: This does not include resources received from intermediate school districts. Such revenues are recorded under the caption of "incoming transfers".

**State** - Revenue received or to be received from the state which are appropriated by the state out of state levied funds. The major source of state revenue in most districts is the State School Aid membership allowance.

**Federal** - Revenue received or to be received directly from the federal government or indirectly through an intermediate source such as county government or state government.

**Incoming Transfers and Other Transactions** - Incoming transfers are amounts received or to be received from other school districts or from other funds and which do not create a liability to be repaid. Other transactions include those transactions which arise from prior year operations or non-operational actions of the school district.

## **Expenditures**

### **Instructional - Classroom Expenditures**

**Basic Programs** - Classroom expenditures for pre-school, elementary, middle, and high school classroom expenditures.

**Added Needs** - Classroom expenditures for special education, vocational education and compensatory education.

**Adult Education** - Expenditures incurred for establishing learning experiences to develop knowledge and skills in adult students.

**Instructional Salaries** - The salaries paid to teachers who are directly involved in the teaching of pupils in the functional areas of basic instruction and added needs.

**Supporting Services** - Those services which provide administrative, technical, and logistical support to facilitate and enhance instruction.

**Support Services - Pupil** - Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process such as, attendance services, guidance services, health services, social work services, etc.

**Supporting Services - Instructional Staff** - Those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils, such as teacher in service, curriculum development, library services, audio visual services, computer based instruction, educational television, supervision and direction of instructional staff, etc.

**Support Services - General Administration** - Those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for staff and pupils. It includes the activities of the Board of Education and the superintendent of schools.

**Support Services - School Administration** - Those activities concerned with overall administrative responsibility of a single school (principal's office).

**Support Services - Business** - Those activities concerned with budgeting, accounting, purchasing, and internal services.

**Support Services - Operation and Maintenance** - Activities concerned with keeping the physical plant in a safe and sanitary condition.

**Support Services - Pupil Transportation** - Consists of those activities concerned with the conveyance of pupils to and from school.

**Support Services - Central** - Those activities other than general administration which support each of the other instructional and supporting service programs including research, personnel, and data processing.

**Current Operating Expenditures** - A descriptive heading under which the basic operating expenses of a school are grouped. The activities include instruction and the various support services, but do not include capital outlay and community services.

**Capital Outlay** - Expenditures which result in the acquisition of fixed assets or additions to fixed assets whether they are new or replacement. They include expenditures for land, buildings, improvements to land and buildings, and equipment.

**Total Expenditures** - A descriptive heading under which are grouped all accounts for operating a school district. These activities include current operating expenditures plus community services and capital outlay.

**Outgoing Transfers and Other Transactions** - Outgoing transfers are amounts disbursed or to be disbursed to other school districts or to other funds and which do not create assets to be received in the future. Other transactions include those transactions which arise from prior year operation or non-operational actions of the school district.

**SELECTED 1995-96 FINANCIAL DATA FOR MICHIGAN'S 599 PUBLIC SCHOOLS  
GROUPED BY MEMBERSHIP  
1011 INSERT**

Membership Group Code	Classification of School Based on Membership	Number of Districts	Pupil Membership	General Fund Per Pupil Revenues & Incoming Transfers	General Fund Per Pupil TOTAL Expenditures & Outgoing Transfers	Number of Teachers	Average Teacher Salary
(A)	50,000 and over	1	180,842	\$5,815	\$5,999	6,263	\$44,468
(B)	20,000 to 49,999	4	100,846	\$5,561	\$5,835	3,651	\$49,609
(C)	10,000 to 19,999	21	266,945	\$6,019	\$5,994	11,067	\$51,678
(D)	5,000 to 9,999	43	280,865	\$5,687	\$5,749	11,965	\$50,163
(E)	4,500 to 4,999	16	75,843	\$5,061	\$5,091	3,068	\$50,760
(F)	4,000 to 4,499	14	58,667	\$5,260	\$5,185	2,301	\$47,780
(G)	3,500 to 3,999	15	55,996	\$4,894	\$4,938	2,329	\$46,586
(H)	3,000 to 3,499	30	97,570	\$5,011	\$4,999	3,972	\$46,755
(I)	2,500 to 2,999	45	124,138	\$4,970	\$5,021	5,154	\$44,988
(J)	2,000 to 2,499	53	119,925	\$4,912	\$4,835	4,849	\$45,391
(K)	1,500 to 1,999	73	125,080	\$4,617	\$4,669	5,231	\$42,653
(L)	1,000 to 1,499	86	105,161	\$4,568	\$4,541	4,616	\$40,647
(M)	500 to 999	82	61,014	\$4,764	\$4,748	2,894	\$39,587
(N)	Below 500	116	20,987	\$5,111	\$4,842	1,062	\$33,369
State Totals		599	1,673,879	\$6,494	\$6,412	68,422	\$46,832

## Analysis of Financial Data for All Public Schools

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Public Schools

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<b>Non-Instr. Support Serv:</b>												
Total General Adm Serv.	\$197,354,061	\$118										
Salaries for General Adm.	\$100,223,064	\$60										
Total Business Adm. Serv.	\$226,697,237	\$135										
Salaries for Business Adm.	\$82,147,102	\$49										
Total Operations/Maint.	\$1,163,228,547	\$695										
Salaries for Oper/Maint	\$486,619,375	\$291										
Total Transportation Serv.	\$443,197,809	\$265										
Salaries for Transportation	\$232,013,052	\$139										
Total Other Support Services	\$144,494,696	\$86										
Salaries for Other Support	\$66,509,082	\$40										
Total Non-Instr.Support	\$2,174,972,350	\$1,299										
Total Support Services	\$3,755,900,353	\$2,244										
Total Support Serv Sal.	\$2,052,500,579	\$1,226										
Total Current Operating Expend.	\$10,122,537,404	\$6,047										
Total Current Operating Salaries	\$6,476,425,247	\$3,869										
School Lunch Programs							\$324,431,752	\$194				
Athletics							\$129,154,413	\$77				
Community Services	\$69,449,157	\$41					\$77,603,628	\$46				
Total Capital Outlay	\$225,169,525	\$135					\$11,019,666	\$7				
Total Expend. before												
Transfers and Other Trans.:	\$10,417,156,086	\$6,223	\$686,274,052	\$410	\$669,256,855	\$400	\$542,209,459	\$324	\$23,400,884	\$14	\$12,338,297,336	\$7,371
<b>Outgoing Tranfers:</b>												
Other Districts in State	\$56,995,255		\$1,809									
Other Districts outside State	\$669,077		\$0									
Other Funds	\$186,882,757		\$1,883,370		\$6,667,154		\$4,476,527		\$1,131,239			
Other Transactions	\$71,240,734		\$153,540,947		\$4,538,334		\$540,953		\$1,181,613			
Total Expend, Transfs,												
and Other Transactions:	\$10,732,943,909	\$6,412	\$841,700,178		\$680,462,343		\$547,226,939		\$25,713,736			

Total State Aid Members Group A = 180,842.16

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group A

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group A

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<b>Non-Instr. Support Serv:</b>												
Total General Adm Serv.	\$6,257,204	\$35										
Salaries for General Adm.	\$3,646,637	\$20										
Total Business Adm. Serv.	\$37,459,514	\$207										
Salaries for Business Adm.	\$9,425,584	\$52										
Total Operations/Maint.	\$170,524,061	\$943										
Salaries for Oper/Maint	\$83,265,769	\$460										
Total Transportation Serv.	\$59,165,036	\$327										
Salaries for Transportation	\$21,080,804	\$117										
Total Other Support Services	\$25,784,789	\$143										
Salaries for Other Support	\$12,210,422	\$68										
Total Non-Instr.Support	\$299,190,604	\$1,654										
Total Support Services	\$475,449,042	\$2,629										
Total Support Serv Sal.	\$251,752,626	\$1,392										
Total Current Operating Expend.	\$1,301,220,988	\$7,195										
Total Current Operating Salaries	\$796,255,775	\$4,403										
School Lunch Programs							\$28,391,966	\$157				
Athletics							\$1,842,091	\$10				
Community Services	\$1,739,593	\$10					\$1,191,683	\$7				
Total Capital Outlay	\$11,893,677	\$66					\$0	\$0				
Total Expend. before Transfers and Other Trans.:	\$1,314,854,258	\$7,271	\$45,890,550	\$254	\$15,817,830	\$87	\$31,425,740	\$174	\$0	\$0	\$1,407,988,378	\$7,786
<b>Outgoing Transfers:</b>												
Other Districts in State	\$0		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$0		\$0		\$0		\$0		\$0			
Other Transactions	\$11,285,786		\$0		\$0		\$0		\$454,088			
Total Expend, Transfs, and Other Transactions:	\$1,326,140,044	\$7,333	\$45,890,550		\$15,817,830		\$31,425,740		\$454,088			

Total State Aid Members Group B = 100,846.46

Total State Aid Members Group B = 100,846.46

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group B

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$4,528,824	\$45										
Salaries for General Adm.	\$2,475,146	\$25										
Total Business Adm. Serv.	\$13,546,763	\$134										
Salaries for Business Adm.	\$5,640,407	\$56										
Total Operations/Maint.	\$79,606,832	\$789										
Salaries for Oper/Maint	\$35,822,046	\$355										
Total Transportation Serv.	\$26,934,326	\$267										
Salaries for Transportation	\$12,722,569	\$126										
Total Other Support Services	\$14,675,088	\$146										
Salaries for Other Support	\$8,664,005	\$86										
Total Non-Instr.Support	\$139,291,833	\$1,381										
Total Support Services	\$265,578,069	\$2,633										
Total Support Serv Sal.	\$152,527,613	\$1,512										
 Total Current Operating Expend.	\$656,002,258	\$6,505										
Total Current Operating Salaries	\$427,284,177	\$4,237										
 School Lunch Programs							\$20,735,657	\$206				
Athletics							\$3,195,802	\$32				
Community Services	\$9,544,703	\$95					\$18,086,125	\$179				
Total Capital Outlay	\$9,581,425	\$95					\$2,335,958	\$23				
 Total Expend. before Transfers and Other Trans.:	\$675,128,386	\$6,695	\$18,699,194	\$185	\$19,769,527	\$196	\$44,353,542	\$440	\$4,868,609	\$48	\$762,819,258	\$7,564
 Outgoing Transfers:												
Other Districts in State	\$1,828,397		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$13,698,930		\$0		\$129,120		\$1,134,385		\$5,208			
Other Transactions	\$1,386,366		\$18,942,190		\$0		\$0		\$0			
 Total Expend, Transfs, and Other Transactions:	\$692,042,079	\$6,862	\$37,641,384		\$19,898,647		\$45,487,927		\$4,873,817			

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group C

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group C

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<b>Non-Instr. Support Serv:</b>												
Total General Adm Serv.	\$17,365,661	\$65										
Salaries for General Adm.	\$8,586,037	\$32										
Total Business Adm. Serv.	\$33,931,564	\$127										
Salaries for Business Adm.	\$13,849,384	\$52										
Total Operations/Maint.	\$209,659,307	\$785										
Salaries for Oper/Maint	\$89,633,902	\$336										
Total Transportation Serv.	\$71,729,713	\$269										
Salaries for Transportation	\$40,195,745	\$151										
Total Other Support Services	\$42,116,680	\$158										
Salaries for Other Support	\$21,138,634	\$79										
Total Non-Instr.Support	\$374,802,925	\$1,404										
Total Support Services	\$696,928,243	\$2,611										
Total Support Serv Sal.	\$399,414,478	\$1,496										
Total Current Operating Expend.	\$1,758,334,856	\$6,587										
Total Current Operating Salaries	\$1,148,297,329	\$4,302										
School Lunch Programs							\$48,856,147	\$183				
Athletics							\$16,573,934	\$62				
Community Services	\$11,196,728	\$42					\$12,675,047	\$47				
Total Capital Outlay	\$30,822,646	\$115					\$1,569,068	\$6				
Total Expend. before Transfers and Other Trans.:	\$1,800,354,230	\$6,744	\$113,357,544	\$425	\$87,283,794	\$327	\$79,674,196	\$298	\$3,195,823	\$12	\$2,083,865,587	\$7,806
<b>Outgoing Transfers:</b>												
Other Districts in State	\$2,853,089		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$34,792,241		\$0		\$32,800		\$803,955		\$55,792			
Other Transactions	\$7,551,398		\$14,154,363		\$0		\$-291,322		\$298,354			
Total Expend, Transfs, and Other Transactions:	\$1,845,550,958	\$6,914	\$127,511,907		\$87,316,594		\$80,186,829		\$3,549,969			

### Analysis of Financial Data for All Districts in Group D

### Analysis of Financial Data for All Districts in Group D

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group D

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<b>Non-Instr. Support Serv:</b>												
Total General Adm Serv.	\$29,523,780	\$105										
Salaries for General Adm.	\$14,960,568	\$53										
Total Business Adm. Serv.	\$42,355,429	\$151										
Salaries for Business Adm.	\$17,190,127	\$61										
Total Operations/Maint.	\$204,791,893	\$729										
Salaries for Oper/Maint	\$86,039,225	\$306										
Total Transportation Serv.	\$70,894,548	\$252										
Salaries for Transportation	\$40,035,850	\$143										
Total Other Support Services	\$26,394,234	\$94										
Salaries for Other Support	\$11,812,934	\$42										
Total Non-Instr.Support	\$373,959,884	\$1,331										
Total Support Services	\$672,222,382	\$2,393										
Total Support Serv Sal.	\$374,966,617	\$1,335										
Total Current Operating Expend.	\$1,786,674,591	\$6,361										
Total Current Operating Salaries	\$1,161,904,658	\$4,137										
School Lunch Programs							\$52,985,151	\$189				
Athletics							\$25,119,442	\$89				
Community Services	\$12,317,831	\$44					\$22,297,408	\$79				
Total Capital Outlay	\$39,440,707	\$140					\$2,037,076	\$7				
Total Expend. before Transfers and Other Trans.:	\$1,838,433,129	\$6,546	\$161,924,569	\$577	\$147,584,674	\$525	\$102,439,077	\$365	\$4,011,846	\$14	\$2,254,393,295	\$8,027
<b>Outgoing Transfers:</b>												
Other Districts in State	\$9,408,187		\$0									
Other Districts outside State	\$317,965		\$0									
Other Funds	\$45,545,524		\$0		\$1,513,434		\$1,277,573		\$921,322			
Other Transactions	\$11,832,546		\$52,022,821		\$215,776		\$417,298		\$9,263			
Total Expend, Transfs, and Other Transactions:	\$1,905,537,351	\$6,785	\$213,947,390		\$149,313,884		\$104,133,948		\$4,942,431			

### Analysis of Financial Data for All Districts in Group E

### Analysis of Financial Data for All Districts in Group E

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group E

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$8,606,527	\$113										
Salaries for General Adm.	\$4,722,998	\$62										
Total Business Adm. Serv.	\$10,108,514	\$133										
Salaries for Business Adm.	\$3,617,842	\$48										
Total Operations/Maint.	\$50,894,545	\$671										
Salaries for Oper/Maint	\$21,278,216	\$281										
Total Transportation Serv.	\$14,794,014	\$195										
Salaries for Transportation	\$8,300,713	\$109										
Total Other Support Services	\$5,426,893	\$72										
Salaries for Other Support	\$2,339,568	\$31										
Total Non-Instr.Support	\$89,830,493	\$1,184										
Total Support Services	\$163,644,316	\$2,158										
Total Support Serv Sal.	\$90,640,612	\$1,195										
Total Current Operating Expend.	\$454,428,685	\$5,992										
Total Current Operating Salaries	\$296,661,724	\$3,912										
School Lunch Programs							\$15,153,481	\$200				
Athletics							\$6,481,083	\$85				
Community Services	\$3,781,414	\$50					\$2,888,708	\$38				
Total Capital Outlay	\$6,324,825	\$83					\$172,407	\$2				
Total Expend. before												
Transfers and Other Trans.:	\$464,534,924	\$6,125	\$33,536,067	\$442	\$38,180,226	\$503	\$24,695,679	\$326	\$485,815	\$6	\$561,432,711	\$7,403
Outgoing Tranfers:												
Other Districts in State	\$2,419,979		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$7,043,450		\$0		\$0		\$106,305		\$55,000			
Other Transactions	\$1,026,298		\$13,758,148		\$385,828		\$81,655		\$133,774			
Total Expend, Transfs,												
and Other Transactions:	\$475,024,651	\$6,263	\$47,294,215		\$38,566,054		\$24,883,639		\$674,589			

Total State Aid Members Group F = 58,667.00

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group F

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$6,965,801	\$119										
Salaries for General Adm.	\$3,315,529	\$57										
Total Business Adm. Serv.	\$10,183,509	\$174										
Salaries for Business Adm.	\$3,445,624	\$59										
Total Operations/Maint.	\$37,637,864	\$642										
Salaries for Oper/Maint	\$14,789,434	\$252										
Total Transportation Serv.	\$14,498,944	\$247										
Salaries for Transportation	\$7,712,137	\$131										
Total Other Support Services	\$3,558,162	\$61										
Salaries for Other Support	\$1,712,952	\$29										
Total Non-Instr.Support	\$72,844,280	\$1,242										
Total Support Services	\$127,239,064	\$2,169										
Total Support Serv Sal.	\$67,556,534	\$1,152										
 Total Current Operating Expend.	\$337,397,564	\$5,751										
Total Current Operating Salaries	\$212,430,651	\$3,621										
 School Lunch Programs							\$11,492,823	\$196				
Athletics							\$4,729,540	\$81				
Community Services	\$3,386,367	\$58					\$3,180,356	\$54				
Total Capital Outlay	\$4,902,922	\$84					\$384,635	\$7				
 Total Expend. before Transfers and Other Trans.:	\$345,686,853	\$5,892	\$37,114,025	\$633	\$39,013,895	\$665	\$19,787,354	\$337	\$528,970	\$9	\$442,131,097	\$7,536
 Outgoing Transfers:												
Other Districts in State	\$1,148,676		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$7,509,168		\$14,998		\$103,713		\$121,100		\$0			
Other Transactions	\$2,287,303		\$6,701,615		\$0		\$0		\$185,829			
 Total Expend, Transfs, and Other Transactions:	\$356,632,000	\$6,079	\$43,830,638		\$39,117,608		\$19,908,454		\$714,799			

Total State Aid Members Group G = 55,996.46

Bulletin 1011 for 1995-96

### Analysis of Financial Data for All Districts in Group G

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Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group G

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$7,952,916	\$142										
Salaries for General Adm.	\$4,226,833	\$75										
Total Business Adm. Serv.	\$5,141,662	\$92										
Salaries for Business Adm.	\$1,923,935	\$34										
Total Operations/Maint.	\$33,238,270	\$594										
Salaries for Oper/Maint	\$14,035,450	\$251										
Total Transportation Serv.	\$14,464,805	\$258										
Salaries for Transportation	\$8,227,215	\$147										
Total Other Support Services	\$3,473,012	\$62										
Salaries for Other Support	\$1,280,323	\$23										
Total Non-Instr.Support	\$64,270,665	\$1,148										
Total Support Services	\$115,271,589	\$2,059										
Total Support Serv Sal.	\$64,249,054	\$1,147										
 Total Current Operating Expend.	\$310,300,807	\$5,541										
Total Current Operating Salaries	\$202,145,527	\$3,610										
 School Lunch Programs							\$10,438,958	\$186				
Athletics							\$4,506,180	\$80				
Community Services	\$3,176,962	\$57					\$2,304,680	\$41				
Total Capital Outlay	\$9,271,236	\$166					\$386,986	\$7				
 Total Expend. before												
Transfers and Other Trans.:	\$322,749,005	\$5,764	\$27,228,253	\$486	\$63,296,961	\$1,130	\$17,636,804	\$315	\$709,420	\$13	\$431,620,443	\$7,708
 Outgoing Tranfers:												
Other Districts in State	\$871,959		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$5,065,856		\$44,783		\$4,402		\$69,807		\$60,726			
Other Transactions	\$2,354,578		\$29,122,310		\$0		\$28,656		\$0			
 Total Expend, Transfs,												
and Other Transactions:	\$331,041,398	\$5,912	\$56,395,346		\$63,301,363		\$17,735,267		\$770,146			

Total State Aid Members Group H = 97,570.03

Total State Aid Members Group H = 97,570.03

[illegible]



Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group H

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$13,381,934	\$137										
Salaries for General Adm.	\$7,250,079	\$74										
Total Business Adm. Serv.	\$12,813,507	\$131										
Salaries for Business Adm.	\$5,054,737	\$52										
Total Operations/Maint.	\$63,362,694	\$649										
Salaries for Oper/Maint	\$25,484,434	\$261										
Total Transportation Serv.	\$23,199,708	\$238										
Salaries for Transportation	\$13,299,099	\$136										
Total Other Support Services	\$4,864,677	\$50										
Salaries for Other Support	\$1,903,283	\$20										
Total Non-Instr.Support	\$117,622,520	\$1,206										
Total Support Services	\$202,585,545	\$2,076										
Total Support Serv Sal.	\$111,625,915	\$1,144										
 Total Current Operating Expend.	\$555,685,692	\$5,695										
Total Current Operating Salaries	\$356,918,076	\$3,658										
 School Lunch Programs							\$18,957,826	\$194				
Athletics							\$8,497,753	\$87				
Community Services	\$4,006,282	\$41					\$5,977,233	\$61				
Total Capital Outlay	\$15,357,751	\$157					\$841,535	\$9				
 Total Expend. before Transfers and Other Trans.:	\$575,049,725	\$5,894	\$42,324,542	\$434	\$39,272,215	\$403	\$34,274,347	\$351	\$2,422,499	\$25	\$693,343,328	\$7,106
 Outgoing Transfers:												
Other Districts in State	\$3,753,855		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$10,422,247		\$4,110		\$34,590		\$12,043		\$0			
Other Transactions	\$2,791,499		\$660,698		\$3,163,534		\$38,699		\$0			
 Total Expend, Transfs, and Other Transactions:	\$592,017,326	\$6,068	\$42,989,350		\$42,470,339		\$34,325,089		\$2,422,499			

Total State Aid Members Group I = 124,137.58

[illegible]

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group I

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$19,753,101	\$159										
Salaries for General Adm.	\$9,727,122	\$78										
Total Business Adm. Serv.	\$14,879,181	\$120										
Salaries for Business Adm.	\$5,833,071	\$47										
Total Operations/Maint.	\$78,396,220	\$632										
Salaries for Oper/Maint	\$29,851,832	\$240										
Total Transportation Serv.	\$31,580,123	\$254										
Salaries for Transportation	\$17,112,812	\$138										
Total Other Support Services	\$6,027,630	\$49										
Salaries for Other Support	\$2,425,473	\$20										
Total Non-Instr.Support	\$150,636,255	\$1,213										
Total Support Services	\$250,948,803	\$2,022										
Total Support Serv Sal.	\$132,638,522	\$1,068										
 Total Current Operating Expend.	\$693,659,183	\$5,588										
Total Current Operating Salaries	\$443,327,578	\$3,571										
 School Lunch Programs							\$26,014,217	\$210				
Athletics							\$12,610,659	\$102				
Community Services	\$7,105,487	\$57					\$3,873,870	\$31				
Total Capital Outlay	\$18,232,815	\$147					\$708,011	\$6				
 Total Expend. before												
Transfers and Other Trans.:	\$718,997,485	\$5,792	\$45,247,009	\$364	\$33,518,743	\$270	\$43,206,757	\$348	\$1,058,893	\$9	\$842,028,887	\$6,783
 Outgoing Transfers:												
Other Districts in State	\$9,153,716		\$1,809									
Other Districts outside State	\$0		\$0									
Other Funds	\$13,985,208		\$35,941		\$481,783		\$119,144		\$294			
Other Transactions	\$4,952,051		\$6		\$26		\$32,106		\$3,075			
 Total Expend, Transfs,												
and Other Transactions:	\$747,088,460	\$6,018	\$45,284,765		\$34,000,552		\$43,358,007		\$1,062,262			

### Analysis of Financial Data for All Districts in Group J

### Analysis of Financial Data for All Districts in Group J

[illegible]

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group J

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<b>Non-Instr. Support Serv:</b>												
Total General Adm Serv.	\$16,173,672	\$135										
Salaries for General Adm.	\$8,069,945	\$67										
Total Business Adm. Serv.	\$13,831,716	\$115										
Salaries for Business Adm.	\$5,371,845	\$45										
Total Operations/Maint.	\$67,444,822	\$562										
Salaries for Oper/Maint	\$26,587,379	\$222										
Total Transportation Serv.	\$29,725,028	\$248										
Salaries for Transportation	\$16,211,818	\$135										
Total Other Support Services	\$3,698,554	\$31										
Salaries for Other Support	\$938,445	\$8										
Total Non-Instr.Support	\$130,873,792	\$1,091										
Total Support Services	\$220,087,764	\$1,835										
Total Support Serv Sal.	\$117,728,727	\$982										
Total Current Operating Expend.	\$629,145,266	\$5,246										
Total Current Operating Salaries	\$403,721,478	\$3,366										
School Lunch Programs							\$25,303,016	\$211				
Athletics							\$11,663,270	\$97				
Community Services	\$3,152,805	\$26					\$2,396,955	\$20				
Total Capital Outlay	\$19,104,376	\$159					\$680,005	\$6				
Total Expend. before Transfers and Other Trans.:	\$651,402,447	\$5,432	\$42,267,791	\$352	\$55,110,413	\$460	\$40,043,246	\$334	\$84,194	\$1	\$788,908,091	\$6,578
<b>Outgoing Tranfers:</b>												
Other Districts in State	\$7,597,777		\$0									
Other Districts outside State	\$103,239		\$0									
Other Funds	\$15,879,866		\$901,615		\$41,876		\$454,306		\$26,875			
Other Transactions	\$7,039,245		\$0		\$282,056		\$14,663		\$0			
Total Expend, Transfs, and Other Transactions:	\$682,022,574	\$5,687	\$43,169,406		\$55,434,345		\$40,512,215		\$111,069			

Total State Aid Members Group K = 125,079.29

Total State Aid Members Group K = 125,079.29

[illegible]

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group K

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$19,751,413	\$158										
Salaries for General Adm.	\$10,030,384	\$80										
Total Business Adm. Serv.	\$12,045,483	\$96										
Salaries for Business Adm.	\$4,704,728	\$38										
Total Operations/Maint.	\$64,787,391	\$518										
Salaries for Oper/Maint	\$24,327,358	\$195										
Total Transportation Serv.	\$34,156,821	\$273										
Salaries for Transportation	\$19,537,810	\$156										
Total Other Support Services	\$3,772,819	\$30										
Salaries for Other Support	\$860,284	\$7										
Total Non-Instr.Support	\$134,513,927	\$1,075										
Total Support Services	\$220,304,009	\$1,761										
Total Support Serv. Sal.	\$117,555,839	\$940										
Total Current Operating Expend.	\$650,528,753	\$5,201										
Total Current Operating Salaries	\$416,496,786	\$3,330										
School Lunch Programs							\$25,430,349	\$203				
Athletics							\$12,280,949	\$98				
Community Services	\$5,610,068	\$45					\$1,683,581	\$13				
Total Capital Outlay	\$21,289,087	\$170					\$762,926	\$6				
Total Expend. before												
Transfers and Other Trans.:	\$677,427,908	\$5,416	\$46,484,675	\$372	\$58,711,279	\$469	\$40,157,805	\$321	\$3,405,777	\$27	\$826,187,444	\$6,605
Outgoing Transfers:												
Other Districts in State	\$7,150,830		\$0									
Other Districts outside State	\$49,298		\$0									
Other Funds	\$10,977,124		\$730,090		\$3,043,751		\$134,258		\$3,549			
Other Transactions	\$8,570,697		\$10,340,956		\$177,313		\$72,584		\$0			
Total Expend, Transfs,												
and Other Transactions:	\$704,175,857	\$5,630	\$57,555,721		\$61,932,343		\$40,364,647		\$3,409,326			





Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group L

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$21,701,534	\$206										
Salaries for General Adm.	\$10,633,165	\$101										
Total Business Adm. Serv.	\$10,489,045	\$100										
Salaries for Business Adm.	\$3,443,140	\$33										
Total Operations/Maint.	\$57,712,550	\$549										
Salaries for Oper/Maint	\$20,789,626	\$198										
Total Transportation Serv.	\$28,846,206	\$274										
Salaries for Transportation	\$15,686,313	\$149										
Total Other Support Services	\$2,458,523	\$23										
Salaries for Other Support	\$708,175	\$7										
Total Non-Instr. Support	\$121,207,858	\$1,153										
Total Support Services	\$189,207,760	\$1,799										
Total Support Serv Sal.	\$96,789,272	\$920										
 Total Current Operating Expend.	\$543,738,955	\$5,171										
Total Current Operating Salaries	\$341,027,716	\$3,243										
 School Lunch Programs							\$22,628,998	\$215				
Athletics							\$11,369,060	\$108				
Community Services	\$3,194,322	\$30					\$806,496	\$8				
Total Capital Outlay	\$19,278,029	\$183					\$660,164	\$6				
 Total Expend. before												
Transfers and Other Trans.:	\$566,211,306	\$5,384	\$49,965,670	\$475	\$35,179,767	\$335	\$35,464,718	\$337	\$1,268,000	\$12	\$688,089,461	\$6,543
 Outgoing Transfers:												
Other Districts in State	\$5,318,784		\$0									
Other Districts outside State	\$163,371		\$0									
Other Funds	\$10,164,071		\$94,089		\$256,646		\$178,676		\$0			
Other Transactions	\$5,260,526		\$2,197,646		\$0		\$132,086		\$22,561			
 Total Expend, Transfs, and Other Transactions:	\$587,118,058	\$5,583	\$52,257,405		\$35,436,413		\$35,775,480		\$1,290,561			

Total State Aid Members Group M = 61,014.44

Total State Aid Members Group M = 61,014.44

[illegible]

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group M

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$16,086,949	\$264										
Salaries for General Adm.	\$8,211,502	\$135										
Total Business Adm. Serv.	\$6,248,836	\$102										
Salaries for Business Adm.	\$2,008,564	\$33										
Total Operations/Maint.	\$32,564,155	\$534										
Salaries for Oper/Maint	\$11,408,477	\$187										
Total Transportation Serv.	\$17,724,878	\$291										
Salaries for Transportation	\$9,465,133	\$155										
Total Other Support Services	\$1,273,978	\$21										
Salaries for Other Support	\$453,223	\$7										
Total Non-Instr.Support	\$73,898,796	\$1,211										
Total Support Services	\$110,740,681	\$1,815										
Total Support Serv Sal.	\$56,217,007	\$921										
 Total Current Operating Expend.	\$322,585,611	\$5,287										
Total Current Operating Salaries	\$201,535,754	\$3,303										
 School Lunch Programs							\$13,603,142	\$223				
Athletics							\$8,181,087	\$134				
Community Services	\$1,029,119	\$17					\$154,385	\$3				
Total Capital Outlay	\$12,912,092	\$212					\$341,493	\$6				
 Total Expend. before Transfers and Other Trans.:	\$336,526,822	\$5,516	\$16,551,261	\$271	\$20,599,027	\$338	\$22,280,107	\$365	\$1,310,584	\$21	\$397,267,801	\$6,511
 Outgoing Transfers:												
Other Districts in State	\$1,878,408		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$8,330,156		\$50,675		\$1,024,125		\$43,183		\$2,473			
Other Transactions	\$3,298,860		\$1,466,656		\$313,801		\$4,674		\$0			
 Total Expend, Transfs, and Other Transactions:	\$350,034,246	\$5,737	\$18,068,592		\$21,936,953		\$22,327,964		\$1,313,057			

Total State Aid Members Group N = 20,987.00

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group N

[illegible]

Bulletin 1011 for 1995-96  
Analysis of Financial Data for All Districts in Group N

(pg. 2)

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
<hr/>												
Non-Instr. Support Serv:												
Total General Adm Serv.	\$8,922,631	\$425										
Salaries for General Adm.	\$4,165,607	\$198										
Total Business Adm. Serv.	\$3,500,530	\$167										
Salaries for Business Adm.	\$547,051	\$26										
Total Operations/Maint.	\$10,963,356	\$522										
Salaries for Oper/Maint	\$2,688,657	\$128										
Total Transportation Serv.	\$4,958,254	\$236										
Salaries for Transportation	\$2,425,034	\$116										
Total Other Support Services	\$935,841	\$45										
Salaries for Other Support	\$61,361	\$3										
Total Non-Instr. Support	\$29,280,612	\$1,395										
Total Support Services	\$41,114,147	\$1,959										
Total Support Serv Sal.	\$16,745,569	\$798										
 Total Current Operating Expend.	\$110,558,685	\$5,268										
Total Current Operating Salaries	\$60,801,599	\$2,897										
 School Lunch Programs							\$4,150,008	\$198				
Athletics							\$1,831,026	\$87				
Community Services	\$207,476	\$10					\$87,101	\$4				
Total Capital Outlay	\$6,600,869	\$315					\$98,511	\$5				
 Total Expend. before												
Transfers and Other Trans.:	\$117,367,030	\$5,592	\$4,558,599	\$217	\$5,880,221	\$280	\$6,166,646	\$294	\$50,454	\$2	\$134,022,950	\$6,386
 Outgoing Transfers:												
Other Districts in State	\$3,485,950		\$0									
Other Districts outside State	\$35,204		\$0									
Other Funds	\$2,918,008		\$7,064		\$914		\$21,792		\$0			
Other Transactions	\$1,603,581		\$4,173,538		\$0		\$9,854		\$74,669			
 Total Expend, Transfs, and Other Transactions:	\$125,409,773	\$5,976	\$8,739,201		\$5,881,135		\$6,198,292		\$125,123			

